

Willow Valley Water

Test Year Ended December 31, 2016

Comparative Balance Sheets

Total EPCOR Water Arizona, Inc.

Exhibit

Schedule E-1

Page 1 of 2

Witness: Murrey

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 1,103,886,281	\$ 1,043,843,915	\$ 995,394,992	
3	25,630,021	29,743,562	26,912,754	
4	19,300,673	20,300,784	21,300,894	
5	(374,699,561)	(345,798,928)	(326,379,168)	
6	<u>\$ 774,117,414</u>	<u>\$ 748,089,333</u>	<u>\$ 717,229,472</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (174,304)	\$ (44,806)	\$ 99,583	
10	12,977,724	11,848,578	11,714,533	
11	(126,406)	(137,226)	(167,552)	
12	1,785,945	1,339,581	1,497,528	
13	1,285,213	1,329,735	847,213	
14	-	159,751	(0)	
15	65,003,990	59,358,987	42,803,199	
16	<u>\$ 80,752,162</u>	<u>\$ 73,854,599</u>	<u>\$ 56,794,503</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	32,835,914	33,537,857	29,211,744	
21	649,685	449,804	4,014,226	
22	-	-	-	
23	-	-	-	
24	<u>\$ 33,485,599</u>	<u>\$ 33,987,661</u>	<u>\$ 33,225,971</u>	Sum Line [19-23]
25				
26	<u>\$ 888,355,175</u>	<u>\$ 855,931,593</u>	<u>\$ 807,249,946</u>	Line 6 + Line 16 + Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ 223,695,213	\$ 208,244,027	\$ 203,342,912	
31				
32	\$ 252,536,371	\$ 252,995,597	\$ 244,186,989	
33				
34	CURRENT LIABILITIES			
35	\$ 14,174,177	\$ 12,226,237	\$ 11,960,982	
36	-	-	-	
37	-	-	-	
38	(2,170,017)	-	-	
39	97,315	59,760	49,865	
40	<u>\$ 12,101,475</u>	<u>\$ 12,285,997</u>	<u>\$ 12,010,847</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 174,329,142	\$ 174,901,668	\$ 171,734,251	
44	35,529,981	20,667,348	9,623,461	
45	84,784	81,247	77,711	
46	5,808,130	5,280,214	3,468,873	
47	9,656,878	8,693,147	9,211,194	
48	2,471,095	2,631,944	460,415	
49	<u>\$ 227,880,010</u>	<u>\$ 212,255,569</u>	<u>\$ 194,575,904</u>	Sum Line [43-48]
50				
51	\$ 172,142,105	\$ 170,150,404	\$ 153,133,294	
52				
53	<u>\$ 888,355,175</u>	<u>\$ 855,931,593</u>	<u>\$ 807,249,946</u>	Line 30 + 32 + 40 + 49 + 51
54				
55	Supporting Schedules:	Recap Schedules:		
56	E-5	A-1, B-1		
57	TB16, TB15, TB14			
58	\\2016 Willow Valley Water.xlsm			

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 5,399,339	\$ -	\$ -	
3	6,131	-	-	
4	153,262	-	-	
5	(2,772,712)	-	-	
6	<u>\$ 2,786,020</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ (7,582)	\$ -	\$ -	
10	119,118	-	-	
11	(949)	-	-	
12	1,757	-	-	
13	-	-	-	
14	-	-	-	
15	1,659,576	-	-	
16	<u>\$ 1,771,919</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	46,929	-	-	
21	171,577	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 218,506</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [19-23]
25				
26	<u>\$ 4,776,445</u>	<u>\$ -</u>	<u>\$ -</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	\$ (293,762)	\$ -	\$ -	
31				
32	\$ 1,980,769	\$ -	\$ -	
33				
34	CURRENT LIABILITIES			
35	\$ 32,291	\$ -	\$ -	
36	-	-	-	
37	2,191,528	-	-	
38	29,934	-	-	
39	-	-	-	
40	<u>\$ 2,253,753</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 64,721	\$ -	\$ -	
44	277,794	-	-	
45	-	-	-	
46	1,039	-	-	
47	76,683	-	-	
48	23,372	-	-	
49	<u>\$ 443,609</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [43-48]
50				
51	\$ 392,076	\$ -	\$ -	
52				
53	<u>\$ 4,776,445</u>	<u>\$ -</u>	<u>\$ -</u>	Line 30 + 32+ 40 + 49 + 51
54				
55	Supporting Schedules:	Recap Schedules:		
56	E-5	A-1, B-1		
57	TB16, TB15, TB14			
58	\2016 Willow Valley Water.xlsm			

District without Allocations

Witness: Murrey

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS			
2	\$ 5,350,049	\$ -	\$ -	
3	4,172	-	-	
4	-	-	-	
5	(2,754,887)	-	-	
6	<u>\$ 2,599,334</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [2-5]
7				
8	CURRENT ASSETS			
9	\$ -	\$ -	\$ -	
10	72,225	-	-	
11	-	-	-	
12	-	-	-	
13	-	-	-	
14	-	-	-	
15	-	-	-	
16	<u>\$ 72,225</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [9-15]
17				
18	NON-CURRENT ASSETS			
19	\$ -	\$ -	\$ -	
20	-	-	-	
21	199,881	-	-	
22	-	-	-	
23	-	-	-	
24	<u>\$ 199,881</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [19-23]
25				
26	<u>\$ 2,871,441</u>	<u>\$ -</u>	<u>\$ -</u>	Line 6 + Line 16+ Line 24
27				
28	LIABILITIES AND STOCKHOLDERS' EQUITY			
29				
30	<u>\$ 190,521</u>	<u>\$ -</u>	<u>\$ -</u>	
31				
32	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
33				
34	CURRENT LIABILITIES			
35	\$ 26,858	\$ -	\$ -	
36	-	-	-	
37	2,191,528	-	-	
38	-	-	-	
39	-	-	-	
40	<u>\$ 2,218,386</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [35-39]
41				
42	NON-CURRENT LIABILITIES			
43	\$ 62,044	\$ -	\$ -	
44	-	-	-	
45	-	-	-	
46	948	-	-	
47	-	-	-	
48	7,466	-	-	
49	<u>\$ 70,458</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [43-48]
50				
51	\$ 392,076	\$ -	\$ -	
52				
53	<u>\$ 2,871,441</u>	<u>\$ -</u>	<u>\$ -</u>	Line 30 + 32+ 40 + 49 + 51
54				
55				
56	\2016 Willow Valley Water.xlsm			

Allocating Factor:
 0.7941%

Line No.	7A Corporate Allocated to Willow Valley Water			7A Corporate Total			
	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	ASSETS						
2	\$ 49,291	\$ -	\$ -	\$ 6,207,292	\$ 5,301,619	\$ 5,712,215	
3	1,958	-	-	246,630	(73,253)	3,212,197	
4	153,262	-	-	19,300,673	20,300,784	21,300,894	
5	(17,826)	-	-	(2,244,829)	(1,872,650)	(8,122,271)	
6	<u>\$ 186,685</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,509,767</u>	<u>\$ 23,656,500</u>	<u>\$ 22,103,034</u>	Sum Line [2-5]
7							
8	CURRENT ASSETS						
9	\$ (7,582)	\$ -	\$ -	\$ (954,819)	\$ (351,328)	\$ (18,462)	
10	46,893	-	-	5,905,352	4,880,990	4,853,945	
11	(949)	-	-	(119,537)	(130,365)	(160,692)	
12	1,757	-	-	221,210	47,191	129,570	
13	-	-	-	-	-	-	
14	-	-	-	-	159,751	(0)	
15	1,659,576	-	-	208,995,004	236,047,979	259,575,012	
16	<u>\$ 1,699,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,047,211</u>	<u>\$ 240,654,218</u>	<u>\$ 264,379,373</u>	Sum Line [9-15]
17							
18	NON-CURRENT ASSETS						
19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	46,929	-	-	5,909,897	5,504,766	5,568,857	
21	(28,304)	-	-	(3,564,423)	(3,564,423)	-	
22	-	-	-	-	-	-	
23	-	-	-	-	-	-	
24	<u>\$ 18,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,345,475</u>	<u>\$ 1,940,344</u>	<u>\$ 5,568,857</u>	Sum Line [19-23]
25							
26	<u>\$ 1,905,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 6 + Line 16+ Line 24
27							
28	LIABILITIES AND STOCKHOLDERS' EQUITY						
29							
30	\$ (484,282)	\$ -	\$ -	\$ (60,987,019)	\$ (16,605,169)	\$ 29,922,560	
31							
32	\$ 1,980,769	\$ -	\$ -	\$ 249,443,708	\$ 249,480,843	\$ 240,270,144	
33							
34	CURRENT LIABILITIES						
35	\$ 5,432	\$ -	\$ -	\$ 684,096	\$ 972,420	\$ 841,456	
36	-	-	-	-	-	-	
37	-	-	-	-	-	-	
38	29,934	-	-	3,769,709	-	-	
39	-	-	-	-	-	-	
40	<u>\$ 35,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,453,805</u>	<u>\$ 972,420</u>	<u>\$ 841,456</u>	Sum Line [35-39]
41							
42	NON-CURRENT LIABILITIES						
43	\$ 2,678	\$ -	\$ -	\$ 337,204	\$ (7,565)	\$ (670)	
44	277,794	-	-	34,983,418	21,570,166	11,822,813	
45	-	-	-	-	-	-	
46	91	-	-	11,468	19,880	28,683	
47	76,683	-	-	9,656,878	8,693,147	9,211,194	
48	15,905	-	-	2,002,989	2,127,340	(44,916)	
49	<u>\$ 373,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,991,957</u>	<u>\$ 32,402,968</u>	<u>\$ 21,017,105</u>	Sum Line [43-48]
50							
51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
52							
53	<u>\$ 1,905,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,902,452</u>	<u>\$ 266,251,062</u>	<u>\$ 292,051,265</u>	Line 30 + 32+ 40 + 49 + 51
54							
55							
56							
57							
58	\\2016 Willow Valley Water.xlsm						

Willow Valley Water
 Test Year Ended December 31, 2016
 Comparative Income Statements

Line No.		Test Year Ended (a) <u>12/31/2016</u>	Prior Year Ended (a) <u>12/31/2015</u>	Prior Year Ended (a) <u>12/31/2014</u>	
1	Operating Revenues	\$ 628,822	\$ -	\$ -	
2					
3	Operation & Maintenance Expense	\$ 423,965	\$ -	\$ -	
4	Depreciation & Amortization	110,959	-	-	
5	Other Taxes	30,496	-	-	
6	Income Taxes	92,238	-	-	
7	Total Operating Expense	<u>\$ 657,659</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Line [3-6]
8	Operating Income	\$ (28,836)	\$ -	\$ -	Line [1] - Line [7]
9					
10	Other Income - Net	\$ (81)	\$ -	\$ -	
11					
12	Long-Term Interest	71,174	-	-	
13					
14	AFUDC	-	-	-	
15					
16	Net Income	<u>\$ (99,930)</u>	<u>\$ -</u>	<u>\$ -</u>	Line [8] - Sum Lines [10-14]
17					
18	Preferred Dividends	\$ -	\$ -	\$ -	
19					
20	Earnings Available for Common Stock	\$ (99,930)	\$ -	\$ -	Line [16] -Line [18]
21					
22	Earnings Per Share of Average				
23	Common Stock Outstanding	\$ (35.08) (b)	\$ - (b)	\$ - (b)	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45	Supporting Schedules:	Recap Schedules:			
46	(a) E-6				
47	(b) A-2				
48					
49					
50	\\2016 Willow Valley Water.xlsm				

Willow Valley Water

Test Year Ended December 31, 2016

Comparative Statement of Changes in Financial Position

Exhibit
Schedule E-3
Page 1
Witness: Murrey

Line No.		Test Year Ended <u>12/31/2016</u>	Prior Year Ended <u>12/31/2015</u>	Prior Year Ended <u>12/31/2014</u>	
1	Source of Funds				
2	From Operations				
3	Net Income	\$ (99,930)	\$ -	\$ -	(c)
4	Depreciation and Amortization	110,959	-	-	(c)
5	Deferred Investment Tax Credits	-	-	-	
6	Deferred Income Taxes	277,794	-	-	(b)
7	Amortization of Regulatory Expense	-	-	-	
8	Total From Operations	<u>\$ 288,824</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [3-7]
9	From Financing				
10	Advances in Aid of Construction	\$ 64,721	\$ -	\$ -	(b)
11	Contributions in Aid of Construction	392,076	-	-	(b)
12	Issuance of Long-Term Debt	1,980,769	-	-	(b)
13	(Decrease) / Increase in Net Amounts	-	-	-	
14	Due to Parent and Affiliates	2,191,528	-	-	(b)
15	Total From Financing	<u>\$ 4,629,094</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [10-14]
16					
17	Total Funds Provided	<u>\$ 4,917,918</u>	<u>\$ -</u>	<u>\$ -</u>	Line [8] + Line [15]
18					
19	Application of Funds				
20	Construction Expenditures	\$ 150,755	\$ -	\$ -	(a)
21	Rate Case Expenses	-	-	-	
22	Dividends Paid	40,717	-	-	(d)
23	Other Deferred Debits and Credits	(23,372)	-	-	
24	Total Funds Applied	<u>\$ 168,100</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [20-23]
25					
26					
27					
28					
29					
30	4 Factor	0.7104%			
31					
32	Business Unit	7R			
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Supporting Schedules:	Recap Schedules:			
43	(a) A-4	A-5			
44	(b) E-1				
45	(c) E-2				
46	(d) E-4				
47					
48	Workpapers & Supporting Documents				
49					
50	\2016 Willow Valley Water.xlsm				

Willow Valley Water
 Test Year Ended December 31, 2016
 Statement of Changes in Stockholders Equity
 Total Company

Exhibit
 Schedule E-4
 Page 1
 Witness: Hubbard

Line No.		Shares <u>Outstanding</u> [A]	Common <u>Stock</u> [B]	Additional <u>Paid-In-Capital</u> [C]	Retained <u>Earnings (a)</u> [D]	<u>Total</u> [E] = [A] + [B] + [C] + [D]	
1	Balance December 31, 2013	(a) 564,890	\$ 5,126,020	\$ 188,930,412	\$ 1,705,973	\$ 195,762,406	
2							
3	Net Income				25,200,154	25,200,154	
4							
5	Dividends Paid				(14,426,797)	(14,426,797)	
6							
7	Other/Reclass				(3,192,850)	(3,192,850)	
8							
9	Balance December 31, 2014	564,890	\$ 5,126,020	\$ 188,930,412	\$ 9,286,480	\$ 203,342,913	Sum Lines [1-7]
10							
11	Net Income				17,046,938	17,046,938	
12							
13	Dividends Paid				(12,574,150)	(12,574,150)	
14							
15	Other/Reclass			14,959,074	(14,530,748)	428,326	
16							
17	Balance December 31, 2015	564,890	\$ 5,126,020	\$ 203,889,486	\$ (771,479)	\$ 208,244,027	Sum Lines [9-15]
18							
19	Net Income				21,147,791	21,147,791	
20							
21	Dividends Paid				(5,731,652)	(5,731,652)	
22							
23	Other/Reclass				35,048	35,048	
24							
25	Balance December 31, 2016	564,890	\$ 5,126,020	\$ 203,889,486	\$ 14,679,708	\$ 223,695,214	Sum Lines [17-23]
26							
27						\$ 223,695,213	Sch D-2 Line [16]
28						\$ 1	Rounding
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43	Supporting Schedules:			Recap Schedules:			
44	D-2			D-1			
45							
46	Workpapers & Supporting Documents						
47	(a) EPCOR Consolidated Common Equity Reconciliation .xlsx						
48							
49							
50	\2016 Willow Valley Water.xlsm						

7R Business Unit			[A]	[B]	[C] = [A] + [B]
Line		Description	Plant Balance at	Plant Additions, Reclassifications or	Plant Balance at
No.	NARUC Acct.		<u>1/1/2016</u>	<u>Retirements</u>	<u>12/31/2016</u>
1	301000	Organization	\$ -	\$ -	\$ -
2	302000	Franchises	-	-	-
3	303200	Land & Land Rights Supply	-	-	-
4	303300	Land & Land Rights Pumping	-	-	-
5	303400	Land & Land Rights Treatment	-	-	-
6	303500	Land & Land Rights T&D	-	-	-
7	303600	Land & Land Rights General	18,293	(18,293)	-
8	304100	Structures & Improvements Supply	470,182	(6,529)	463,653
9	304200	Structures & Improvements Pumping	-	-	-
10	304300	Structures & Improvements Treatment	-	-	-
11	304400	Structures & Improvements Trans & Dist	-	4,634	4,634
12	304500	Structures & Improvements General	-	-	-
13	304600	Structures & Improvements Offices	-	-	-
14	304620	Structures & Improvements Leasehold	-	-	-
15	304700	Structures & Improvements Store,Shop,Gge	-	-	-
16	304800	Structures & Improvements Miscellaneous	-	-	-
17	305000	Collect & Impounding	-	-	-
18	306000	Lake, River & Other Intakes	-	-	-
19	307000	Wells & Springs	1,652,272	8,965	1,661,237
20	308000	Infiltration Galleries	-	-	-
21	309000	Supply Mains	5,441	(0)	5,441
22	310000	Power Production Equipment	10,751	-	10,751
23	310100	Power Production Equipment	2,628	(2,628)	-
24	311000	Pumping Equipment Steam	585,379	(8,851)	576,528
25	311200	Pumping Equipment Electric	-	-	-
26	311300	Pumping Equipment Diesel	-	-	-
27	311400	Pumping Equipment Hydraulic	-	-	-
28	311500	Pumping Equipment Other	-	7,779	7,779
29	311530	Pumping Equipment Water Treatment	-	-	-
30	320100	Water Treatment Equipment Non-Media	305,561	210	305,771
31	320200	Water Treatment Equipment Filter Media	278,207	-	278,207
32	330000	Distribution Reservoirs & Standpipes	-	-	-
33	330100	Elevated Tank & Standpipes	265,899	(21,490)	244,409
34	330200	Ground Level Tanks	-	21,491	21,491
35	330300	Below Ground Tanks	-	-	-
36	330400	Clearwell	-	-	-
37	331001	TD Mains Not Classified by Size	729,268	81,228	810,496
38	331100	TD Mains 4in & Less	-	5,082	5,082
39	331200	TD Mains 6in to 8in	-	-	-
40	331300	TD Mains 10in to 16in	-	-	-
41	331400	TD Mains 18in & Grtr	-	-	-
42					
43		(continued)			
44				Recap Schedules:	
45		Workpapers & Supporting Documents:		A-4	
46		\UPIS Willow Valley Water.xlsx		B-2	
47				E-1	
48					
49					
50		\2016 Willow Valley Water.xlsm			

Line No.	NARUC Acct.	Description	[A] Plant Balance at <u>1/1/2016</u>	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at <u>12/31/2016</u>
1	<u>Willow Valley Water (continued)</u>				
2	332000	Fire Mains	\$ -	\$ -	\$ -
3	333000	Services	102,149	11,528	113,677
4	334100	Meters	542,037	19,525	561,562
5	334200	Meter Installations	-	-	-
6	334300	Meter Vaults	-	-	-
7	335000	Hydrants	48,919	2,119	51,038
8	336000	Backflow Prevention Devices	1,024	(0)	1,024
9	339100	Other P/E-Intangible	9,272	(9,272)	-
10	339200	Other P/E-Supply	1,200	7,361	8,561
11	339500	Other P/E-TD	-	-	-
12	339600	Other P/E-CPS	-	-	-
13	340100	Office Furniture & Equipment	15,624	606	16,230
14	340200	Computer & Periphral Equipment	-	-	-
15	340300	Computer Software	-	-	-
16	340500	Other Office Equipment	-	-	-
17	341100	Transportation Equip Light Duty Trucks	21,526	3,336	24,862
18	341200	Transportation Equip Heavy Duty Trucks	-	-	-
19	341400	Transportation Equipment Other	-	-	-
20	342000	Stores Equipment	-	-	-
21	343000	Tools,Shop,Garage Equipment	37,835	1,775	39,610
22	344000	Laboratory Equipment	9,508	2,287	11,795
23	345000	Power Operated Equipment	49,401	(8,152)	41,249
24	346100	Communication Equipment Non-Telephone	19,758	(12,927)	6,831
25	346190	Remote Control & Instrument	-	-	-
26	346200	Communication Equipment Telephone	-	-	-
27	346300	Communication Equipment Other	-	1,411	1,411
28	347000	Miscellaneous Equipment	10,443	-	10,443
29	348000	Other Tangible Plant	2,218	11,692	13,910
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40		Total Plant in Service - Willow Valley Water	<u>\$ 5,194,797</u>	<u>\$ 102,884</u>	<u>\$ 5,297,682</u>
41		From Schedule E-1a			\$ 5,350,049
42		Variance			\$ (52,367)
43					
44					
45					
46					
47					
48		Workpapers & Supporting Documents:		Recap Schedules:	
49		\UPIS Willow Valley Water.xlsx		A-4	
50		\2016 Willow Valley Water.xlsm		B-2	
				E-1	

Sum Lines [1-41]
 pg1+ Lines [2-29] pg2
 Sche1a
 Line [40] - Line [41]

Line No.	<u>NARUC Acct.</u>	<u>Description</u>	[A] Plant Balance at <u>1/1/2016</u>	[B] Plant Additions, Reclassifications or Retirements	[C] = [A] + [B] Plant Balance at <u>12/31/2016</u>
1	<u>Corporate Plant</u>				
2	304500	Structures & Improvements General	\$ 192,857	\$ 21,390	\$ 214,247
3	304620	Structures & Improvements Leasehold	18,317	22,873	41,191
4	334100	Meters	11,777	-	11,777
5	339600	Other P/E-CPS	364,887	-	364,887
6	340100	Office Furniture & Equipment	1,267,925	16,441	1,284,366
7	340200	Computer & Periphel Equipment	1,404,587	72,980	1,477,567
8	340300	Computer Software	193,904	26,615	220,520
9	340330	Computer Software Other	6,370	(6,370)	-
10	341100	Transportation Equip Light Duty Trucks	-	244,306	244,306
11	341200	Transportation Equip Heavy Duty Trucks	-	167,951	167,951
12	341400	Transportation Equipment Other	-	26,903	26,903
13	344000	Laboratory Equipment	17,277	-	17,277
14	346100	Communication Equipment Non-Telephone	186,080	-	186,080
15	346190	Remote Control & Instrument	122,024	(46,089)	75,935
16	346200	Communication Equipment Telephone	68,942	-	68,942
17	346300	Communication Equipment Other	154,411	28,818	183,229
18	347000	Miscellaneous Equipment	1,292,262	(622,372)	669,890
19	391000	WW Trans Equipment	-	952,226	952,226
20					
21		Total Corporate Plant			\$ 6,207,292 Sum Lines [2]- [19]
22					
23		GMC Factor % Allocated to Willow Valley Water			0.7941%
24					
25		Willow Valley Water Allocation of 7A			\$ 49,291 Lines [21] * Line [23]
26		From Schedule E-1b			\$ 49,291 Sche1b
27		Variance			\$ - Lines [25] - Line [26]
28					
29					
30					
31					
32					
33	<u>Summarization of Plant</u>				
34		Willow Valley Water Direct Plant			\$ 5,297,682 Line [40], pg 2
35		Corporate Plant Allocated			49,291 Line [25], pg 3
36					
37		Total Willow Valley Water Plant			\$ 5,346,972 Sum Lines [34-35]
38		From Schedule E-1			5,399,339 Sche1
39		Variance			\$ (52,367) Line [37] - Line [38]
40		Rollforward Adjustment (line [8] below)			\$ (52,367) Line [7], pg 4
41					
42					
43					
44					
45					
46	Workpapers & Supporting Documents:			Recap Schedules:	
47	\UPIS Willow Valley Water.xlsx			A-4	
48	\UPIS Corporate Arizona.xlsx			B-2	
49				E-1	
50	\2016 Willow Valley Water.xlsm				

Line
 No.

1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20

		[A]	[B]	[C] = [A] - [B]
Adj Number	Reconciliation of Plant Balances	Rollforward	General Ledger	Difference
ADJ SMC-RB1	District Direct	\$ 5,297,682	\$ 5,350,049	\$ (52,367)
ADJ SMC-RB2	7A Corporate	49,291	49,291	-
		-	-	-
	Total Expected Variance	\$ 5,346,972	\$ 5,399,339	\$ (52,367)
	Sche1	\$ 5,346,972	\$ 5,399,339	\$ (52,367)

Sum Lines [4-5]

21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43
 44

GMC Alloc Factor	7A Corporate	Rollforward	General Ledger	Difference
12.8871%	Sun City Water	\$ 799,937	\$ 799,937	\$ -
11.8255%	Sun City Wastewater	734,042	734,042	-
8.1316%	Sun City West Water	504,752	504,752	-
7.9444%	Sun City West Wastewater	493,135	493,135	-
23.1862%	Agua Fria Water	1,439,237	1,439,237	-
4.2897%	Agua Fria Wastewater	266,274	266,274	-
4.7401%	Anthem Water	294,234	294,234	-
4.6793%	Anthem Wastewater	290,460	290,460	-
8.5011%	Mohave Water	527,691	527,691	-
0.8406%	Mohave Wastewater	52,178	52,178	-
2.6016%	Paradise Valley Water	161,490	161,490	-
1.0685%	North Mohave Water	66,322	66,322	-
0.3225%	Tubac Water	20,018	20,018	-
0.9331%	Havasu Water	57,921	57,921	-
0.7941%	Willow Valley Water	49,291	49,291	-
0.0137%	Luke 303 Wastewater	853	853	-
<u>7.2408%</u>	Chaparral City Water	449,456	449,456	-
100.00%	TOTAL	\$ 6,207,292	\$ 6,207,292	\$ -
	Summary of Plant Balance and Accum Dep By NARUC	\$ 6,207,292	\$ 6,207,292	\$ -
	Diff	\$ -	\$ -	\$ -

Sum Line [21-37]

Line [38] - Line [39]

45
 46
 47
 48
 49
 50

Workpapers & Supporting Documents:
 \UPIS Willow Valley Water.xlsx
 \2016 Willow Valley Water.xlsm

Recap Schedules:
 A-4
 B-2
 E-1

Line
 No.

1	Adj Number	Reconciliation to B-2 Final Balance	General Ledger	ADJ	FINAL	
2	ADJ SMC-RB1	Test Year Plant and Accumulated Depreciation Bal	\$ 5,350,049	\$ (52,367)	\$ 5,297,682	
3	ADJ SMC-RB2	Corporate Plant and Accumulated Depreciation Ba	49,291	-	49,291	
4	ADJ SMC-RB3	6U Plant and Accumulated Depreciation Balances	-	30,157	30,157	
5	ADJ SMC-RB4	Test Year CWIP and Post Test Year Plant Additions	-	297,541	297,541	
6	ADJ SMC-RB5	Remove Wastewater Vector Trucks	-	(7,561)	(7,561)	
7	ADJ SMC-RB6	AIAC Refunds Paid Post Test Year	-	-	-	
8	ADJ SMC-RB7	Remove Plant Acquisition Adjustment	-	-	-	
9	ADJ SMC-RB8	Removal of CIAC not in Plant in Service	-	-	-	
10	ADJ SMC-RB9	Water System Acquisitions	-	-	-	
11	ADJ SMC-RB10	Clear Regulatory Assets and Liabilities	-	-	-	
12	ADJ SMC-RB11	Intentionally Left Blank	-	-	-	
13	ADJ SMC-RB12	Intentionally Left Blank	-	-	-	
14	ADJ SMC-RB13	Intentionally Left Blank	-	-	-	
15	ADJ SMC-RB14	Intentionally Left Blank	-	-	-	
16	ADJ SMC-RB15	Intentionally Left Blank	-	0	0	
17	ADJ SMC-RB16	Intentionally Left Blank	-	0	0	
18	ADJ SMC-RB17	Intentionally Left Blank	-	0	0	
19	ADJ SMC-RB18	Intentionally Left Blank	-	0	0	
20	ADJ SMC-RB19	Intentionally Left Blank	-	\$ -	\$ -	
21	ADJ SMC-RB20	Retirements on Test Year Plant	-	\$ (2,363)	\$ (2,363)	
22	ADJ SMC-RB21	Capital Lease Vehicles	-	\$ 105,509	\$ 105,509	
23	ADJ SMC-RB22	Intentionally Left Blank	-	0	0	
24						
25						
26						
27						
28						
29			-	-	-	
30		Total	\$ 5,399,339	\$ 370,916	\$ 5,770,255	Sum Line [2-29]
31		PER B-2	\$ 5,399,339	\$ 370,916	\$ 5,770,255	
32		Difference	\$ -	\$ -	\$ -	Line [31] - Line [30]

33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43
 44
 45
 46
 47
 48
 49
 50

Workpapers:
 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 Sche1 \2016 Willow Valley Water.xlsm

Line
 No.

1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43
 44
 45
 46
 47
 48
 49
 50

[A] [B] [C] = [A] - [B]
 ADJ SMC-RB3 ADJ SMC-RB3

Alloc Factor	Test Year Plant -6U	Plant	Accum Dep	Total
100.00%	6U (USA)			
21.116%	Agua Fria Water	\$ 880,558	\$ 370,813	\$ 509,745
4.317%	Anthem Water	180,019	75,808	104,211
6.594%	Chaparral City Water	274,987	115,800	159,187
0.850%	Havasu Water	35,438	14,923	20,514
7.742%	Mohave Water	322,853	135,957	186,896
0.973%	North Mohave Water	40,578	17,088	23,490
2.369%	Paradise Valley Water	98,804	41,607	57,196
11.737%	Sun City Water	489,420	206,100	283,319
7.406%	Sun City West Water	308,819	130,047	178,772
0.294%	Tubac Water	12,248	5,158	7,090
0.723%	Willow Valley Water	30,157	12,699	17,458
3.907%	Agua Fria Wastewater	162,912	68,604	94,308
4.262%	Anthem Wastewater	177,710	74,836	102,874
0.766%	Mohave Wastewater	31,924	13,444	18,480
10.770%	Sun City Wastewater	449,103	189,123	259,981
7.235%	Sun City West Wastewater	301,711	127,054	174,657
0.013%	Luke 303 Wastewater	522	220	302
7.626%	Clovis	318,014	133,920	184,095
0.931%	Edgewood	38,831	16,352	22,479
0.370%	Thunder Mountain	15,420	6,493	8,926
100.00%	TOTAL	\$ 4,170,026	\$ 1,756,047	\$ 2,413,980

Sum Line [5-24]

[A] [B] [C] = [A] - [B]
 ADJ SMC-RB4

Alloc Factor	Post Test Year Plant - District & Corporate & 6U	Plant	Accum Dep	Total
Direct	Agua Fria Water	\$ 17,672,810	\$ 926,739.22	\$ 16,746,071
Direct	Anthem Water	2,286,682	79,065	2,207,618
Direct	Chaparral City Water	3,946,301	137,928	3,808,372
Direct	Havasu Water	418,619	20,067	398,552
Direct	Mohave Water	2,855,766	87,516	2,768,249
Direct	North Mohave Water	650,350	18,509	631,841
Direct	Paradise Valley Water	1,936,891	54,845	1,882,046
Direct	Sun City Water	6,719,581	236,879	6,482,701
Direct	Sun City West Water	2,043,536	80,765	1,962,771
Direct	Tubac Water	279,164	6,052	273,112
Direct	Willow Valley Water	291,410	6,058	285,352
	TOTAL	\$ 39,101,111	\$ 1,654,425	\$ 37,446,686

Sum Line [32-42]

Workpapers:
 \Summary of Plant Balances and Accum Depr by NARUC.xlsx
 Sche1 \2016 Willow Valley Water.xlsm

Line No.		[A]	[B]	[C] = [A] - [B]
1		ADJ SMC-RB5		
2	Alloc Factor	Removal of Wastewater Vactor Trucks	Plant	Accum Dep
3	100.00%	Corporate		Total
4	23.186%	Agua Fria Water	\$ (220,785)	\$ (20,297)
5	4.740%	Anthem Water	(45,137)	(4,149)
6	7.241%	Chaparral City Water	(68,949)	(6,338)
7	0.933%	Havasu Water	(8,885)	(817)
8	8.501%	Mohave Water	(80,950)	(7,442)
9	1.068%	North Mohave Water	(10,174)	(935)
10	2.602%	Paradise Valley Water	(24,773)	(2,277)
11	12.887%	Sun City Water	(122,714)	(11,281)
12	8.132%	Sun City West Water	(77,431)	(7,118)
13	0.322%	Tubac Water	(3,071)	(282)
14	0.794%	Willow Valley Water	(7,561)	(695)
15	4.290%	Agua Fria Wastewater	(40,848)	(3,755)
16	4.679%	Anthem Wastewater	(44,558)	(4,096)
17	0.841%	Mohave Wastewater	(8,004)	(736)
18	11.825%	Sun City Wastewater	(112,605)	(10,352)
19	7.944%	Sun City West Wastewater	(75,649)	(6,954)
20	0.014%	Luke 303 Wastewater	(131)	(12)
21	100.00%	TOTAL	\$ (952,226)	\$ (87,539)

Sum Line [4-20]

Line No.		ADJ SMC-RB20	ADJ SMC-RB20	
27	Alloc Factor	Retirements	Plant	Accum Depr
28	100.00%			ADJ
29	100.000%	Agua Fria Water	\$ (213,541)	\$ (213,541)
30	100.000%	Anthem Water	(3,277)	(3,277)
31	100.000%	Chaparral City Water	(218,837)	(218,837)
32	100.000%	Havasu Water	(123,167)	(123,167)
33	100.000%	Mohave Water	(82,030)	(82,030)
34	100.000%	North Mohave Water	(65,613)	(65,613)
35	100.000%	Paradise Valley Water	(40,495)	(40,495)
36	100.000%	Sun City Water	(42,990)	(42,990)
37	100.000%	Sun City West Water	(116,191)	(116,191)
38	100.000%	Tubac Water	-	-
39	100.000%	Willow Valley Water	(2,363)	(2,363)
46		Total	\$ (908,505)	\$ (908,505)

Sum Line [29-45]

48 Workpapers: _____
 49 \Summary of Plant Balances and Accum Depr by NARUC.xlsx 4-factor
 50 Schb2 \2016 Willow Valley Water.xlsm

Line No.	Alloc Factor	Capital Lease Vehicles	ADJ SMC-RB21 Plant	ADJ SMC-RB21 Accum Dep	Total
2	<u>Direct</u>				
3		Agua Fria Water	\$ 1,013,564	\$ 298,787	\$ 714,777
4		Anthem Water	160,450	54,903	105,547
5		Chaparral City Water	323,690	124,005	199,685
6		Havasu Water	91,833	35,132	56,701
7		Mohave Water	262,728	106,207	156,521
8		North Mohave Water	48,088	17,151	30,937
9		Paradise Valley Water	235,814	99,710	136,105
10		Sun City Water	563,661	110,591	453,070
11		Sun City West Water	312,867	59,533	253,334
12		Tubac Water	61,875	9,345	52,530
13		Willow Valley Water	105,509	15,142	90,366
24	TOTAL		\$ 3,180,079	\$ 930,505	\$ 2,249,574

Sum Line [3-22]

48 Workpapers: _____
 49 \Summary of Plant Balances and Accum Depr by NARUC.xlsx 4-factor
 50 Schb2 \2016 Willow Valley Water.xlsm

Line No.	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues				
1	\$ 607,817	\$ -	\$ -	
2	-	-	-	
3	21,005	-	-	
4				
5	<u>\$ 628,822</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [1-3]
Operating Expenses				
7	\$ 148,397	\$ -	\$ -	
8	-	-	-	
9	17,316	-	-	
10	19,172	-	-	
11	624	-	-	
12				
13	32,318	-	-	
14	31,418	-	-	
15	53,142	-	-	
16	-	-	-	
17	329	-	-	
18	1,146	-	-	
19	23,093	-	-	
20	3,784	-	-	
21	17,144	-	-	
22	16,929	-	-	
23	59,153	-	-	
24	110,959	-	-	
25	17,564	-	-	
26	12,933	-	-	
27	92,238	-	-	
28				
29	<u>\$ 657,659</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [7-27]
30	<u>\$ (28,836)</u>	<u>\$ -</u>	<u>\$ -</u>	Line [5] - Line [29]
Other Income & Deductions				
32	\$ (81)	\$ -	\$ -	
33	71,174	-	-	
34	-	-	-	
35	-	-	-	
36	<u>\$ 71,093</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [32-35]
37	<u>\$ (99,930)</u>	<u>\$ -</u>	<u>\$ -</u>	Line [30] - Line [36]

38
 39
 40
 41
 42
 43
 44
 45 Supporting Schedules:

Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues					
1	Water Revenues	\$ 607,817	\$ -	\$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	21,005	-	-	
4					
5	Total Revenues	<u>\$ 628,822</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [1-3]
Operating Expenses					
7	Labor	\$ 118,285	\$ -	\$ -	
8	Purchased Water	-	-	-	
9	Fuel & Power	17,015	-	-	
10	Chemicals	19,171	-	-	
11	Waste Disposal & Other Utilities	579	-	-	
12	Intercompany Support Services				
13	Corporate Allocation	-	-	-	
14	Outside Services	23,504	-	-	
15	Group Insurance & Other Employee Benefits	40,054	-	-	
16	Pensions	-	-	-	
17	Regulatory Expense	-	-	-	
18	Insurance Other Than Group	176	-	-	
19	Customer Accounting	19,797	-	-	
20	Rents	0	-	-	
21	General Office Expense	7,373	-	-	
22	Miscellaneous	15,879	-	-	
23	Maintenance Expense	52,864	-	-	
24	Depreciation & Amortization	99,785	-	-	
25	General Taxes-Property	17,425	-	-	
26	General Taxes-Other	6,394	-	-	
27	Income Taxes	-	-	-	
28					
29	Total Operating Expenses	<u>\$ 438,302</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ 190,521</u>	<u>\$ -</u>	<u>\$ -</u>	Line [5] - Line [29]
Other Income & Deductions					
32	Other Income & Deductions	\$ -	\$ -	\$ -	
33	Interest Expense	-	-	-	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	Total Other Income & Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ 190,521</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	Line [30] - Line [36]

38
 39
 40
 41
 42
 43
 44
 45 Supporting Schedules:
 46
 47
 48
 49
 50 \2016 Willow Valley Water.xlsm

Willow Valley Water

Test Year Ended December 31, 2016

Comparative Departmental Statements of Operating Income Allocations

Allocating Facto 0.7104%

BU to be Allocat 7A

Exhibit

Schedule E-6b

Page 1

Witness: Murrey

Line No.		Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
Revenues					
1	Water Revenues	\$ -	\$ -	\$ -	
2	Wastewater Revenues	-	-	-	
3	Other Revenues	-	-	-	
4					
5	Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [1-3]
Operating Expenses					
7	Labor	\$ 30,112	\$ -	\$ -	
8	Purchased Water	-	-	-	
9	Fuel & Power	300	-	-	
10	Chemicals	1	-	-	
11	Waste Disposal & Other Utilities	44	-	-	
12	Intercompany Support Services				
13	Corporate Allocation	32,318	-	-	
14	Outside Services	7,915	-	-	
15	Group Insurance & Other Employee Benefits	13,088	-	-	
16	Pensions	-	-	-	
17	Regulatory Expense	329	-	-	
18	Insurance Other Than Group	970	-	-	
19	Customer Accounting	3,297	-	-	
20	Rents	3,784	-	-	
21	General Office Expense	9,771	-	-	
22	Miscellaneous	1,050	-	-	
23	Maintenance Expense	6,289	-	-	
24	Depreciation & Amortization	11,174	-	-	
25	General Taxes-Property	139	-	-	
26	General Taxes-Other	6,539	-	-	
27	Income Taxes	92,238	-	-	
28					
29	Total Operating Expenses	<u>\$ 219,357</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [7-27]
30	Utility Operating Income	<u>\$ (219,357)</u>	<u>\$ -</u>	<u>\$ -</u>	Line [5] - Line [29]
Other Income & Deductions					
32	Other Income & Deductions	\$ (81)	\$ -	\$ -	
33	Interest Expense	71,174	-	-	
34	Other Expense	-	-	-	
35	Gain/Loss Sale of Fixed Assets	-	-	-	
36	Total Other Income & Deductions	<u>\$ 71,093</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [32-35]
37	Net Profit / (Loss)	<u><u>\$ (290,450)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	Line [30] - Line [36]

38

39

40

41

42

43

44

45 Supporting Schedules:

46

47

48

49

50 \2016 Willow Valley Water.xlsm

Line No.	Business Unit	Test Year Ended 12/31/2016	Prior Year Ended 12/31/2015	Prior Year Ended 12/31/2014	
1	WATER STATISTICS:				
2					
3	Total Gallons Sold (Kgal)				
4	Residential	50,210	-	-	
5	Commercial	3,168	-	-	
6	Fire	82	-	-	
7	Miscellaneous	517	-	-	
8	OPA	-	-	-	
9	Resale	-	-	-	
10					
11					
12	Total Gallons Sold (Kgal)	53,977	-	-	Sum Lines [4-9]
13					
14					
15					
16	Average No. Customers	1,500	-	-	Sum Lines [17-22]
17	Residential	1,481	-	-	
18	Commercial	19	-	-	
19	Fire	-	-	-	
20	Miscellaneous	-	-	-	
21	OPA	-	-	-	
22	Resale	-	-	-	
23					
24					
25					
26	Annual Gallons Per Average Customer (Kgal)				
27	Residential	33.91			Line [4] / Line [17]
28					
29	Average Annual Revenue Per Residential Customer				
30	Residential (a)	\$ 318			Residential Revenue/Line [17]
31					
32	Pumping Cost Per Kgal Sold (a)	\$ 11.70			Fuel and Power Exp/Line [17]
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Supporting Schedules:	Recap Schedules:			
44	(a) E-6				
45					
46	Workpapers & Supporting Documents:				
47	Customer Count tab				
48	Sales tab				
49					
50	\2016 Willow Valley Water.xlsm				

Line No.	Description	Test Year Ended (a) 12/31/2016	Prior Year Ended (a) 12/31/2015	Prior Year Ended (a) 12/31/2014	
1	Description				
2					
3	Taxes Other Than Income	\$ 12,933	\$ -	\$ -	
4	Property Taxes	17,564	-	-	
5	Income Tax	92,238	-	-	
6					
7	Total Taxes to Operations	<u>\$ 122,734</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines [3-6]

8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

Supporting Schedules:
 (a) E-6

Recap Schedules:

Workpapers & Supporting Documents:

43
44
45
46
47
48
49
50

\2016 Willow Valley Water.xlsm

Line

No.

- 1 Willow Valley Water is a separate operating district within EPCOR Water Arizona Inc.
- 2
- 3 Projected capital expenditures reflect the Company's 2017 - 2022 business plan.
- 4
- 5 Electronic workpapers are indicated at the bottom of each page.
- 6
- 7 The Company has prepared a Reconstructed Cost New Depreciated (RCND) study and proposes that its
- 8 fair value rate base equal the average of its original cost rate base and its RCND rate base in this case.
- 9
- 10 Test year book results include corporate allocations.
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35
- 36
- 37
- 38
- 39
- 40
- 41
- 42
- 43 Supporting Schedules: Recap Schedules:
- 44
- 45
- 46 Workpapers & Supporting Documents:
- 47
- 48
- 49
- 50 \2016 Willow Valley Water.xlsm